DELIVERY

MAR 0 9 2004

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Eugene H. Gans, et al.

Serial No. 10/037,360

Filed: December 21, 2001

Attorney Docket No.: 01-40326-US

Art Unit: 1614

Examiner: Shengjun Wang

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

COMPOSITIONS AND METHODS FOR ENHANCING CORTICOSTEROID

AMENDMENT AND REQUEST FOR RECONSIDERATION

Sir:

following remarks. Applicant respectfully requests reconsideration and allowance of the application.

3/20/04